

1 The Honorable Thomas S. Zilly
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12 IN THE UNITED STATES DISTRICT COURT FOR THE
13 WESTERN DISTRICT OF WASHINGTON
14 AT TACOMA

15 UNITED STATES OF AMERICA,
16 Plaintiff,

17 v.
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19 WILLIAM A. TACKER, JR.; JAMI L.
20 TACKER; AMERICAN GENERAL
21 FINANCIAL SERVICES, INC.; PORTFOLIO
22 RECOVERY ASSOCIATES, LLC;
23 ACCOUNTS RECEIVABLE, INC.; EQUABLE
ASCENT FINANCIAL, LLC; CACH, LLC;
MIDLAND FUNDING, LLC; BENEFICIAL
WASHINGTON, INC.; BANK OF AMERICA,
N.A.; THE BANK OF NEW YORK MELLON
AS TRUSTEE FOR CWABS, INC. ASSET-
BACKED CERTIFICATES, SERIES 2007-2;
STATE OF WASHINGTON; and KING
COUNTY,

Defendants.

Case No. 2:19-cv-01285-TSZ

**STIPULATION REGARDING
PRIORITY AND ORDER**

The United States of America; Accounts Receivable, Inc.; the Bank of New York Mellon as Trustee for CWABS, Inc. Asset-Backed Certificates, Series 2007-2; and King County (collectively: "the parties"), by and through their respective undersigned counsel, agree and stipulate as follows:

1. On August 15, 2019, the United States commenced this action, seeking, *inter alia*, to reduce federal tax assessments against William A. Tacker and Jami L. Tacker to judgment, and foreclose federal tax liens on real property located in King County (“Subject Property”).

2. The Subject Property is commonly referred to as 15303 216th Ave. NE, Woodinville, WA 98077 (“Subject Property”), and legally described as:

Lot 4, King County Short Plat No. 277080, Recorded Under Recording No. 7706151091, in King County, Washington.
Parcel No. 162606-9134-06

3. The United States' federal tax liens, which are identified in the United States' Complaint in the above-captioned matter, encumber the Subject Property. The first of these federal tax liens arose on August 17, 2009, and all of the tax liens have been recorded by the filing of the Notices of Federal Tax Liens with the King County Auditor, as follows:

	Type of Tax	Recorded Against	Tax Period	Date of Recording
1	1040	William A. Tacker, Jr. and Jami L. Tacker	2008 Refile	07/07/2010 03/26/2019
2	1040	William A. Tacker, Jr. and Jami L. Tacker	2009	08/26/2011
3	1040	William A. Tacker, Jr. and Jami L. Tacker	2010	01/03/2012
4	1040	William A. Tacker, Jr. and Jami L.	2011	07/11/2012

1		Tacker		
2	5	1040	William A. Tacker, Jr. and Jami L. Tacker	2012
3	6	1040	William A. Tacker, Jr. and Jami L. Tacker	2013, 2014, 2015
4	7	941	William Tacker, Intech Floor Services	09/30/2006, 12/31/2006
5	8	941	William Tacker, Intech Floor Services	03/31/2007, 06/30/2007, 09/30/2007, 12/31/2007, 03/31/2008, 06/30/2008, 09/30/2008, 12/31/2008, 03/31/2009, 06/30/2009, 09/30/2009, 12/31/2009, 03/31/2010, 06/30/2010, 09/30/2010
6	9	941	William Tacker, Intech Floor Services	12/31/2010, 03/31/2011
7	10	941	William Tacker, Intech Floor Services	12/31/2011
8	11	940	William Tacker, Intech Floor Services	12/31/2006, 12/31/2007, 12/31/2008, 12/31/2009, 12/31/2010, 12/31/2011, 12/31/2012
9	12	941	William Tacker, Intech Floor Services	03/31/2012
10	13	941	William Tacker, Intech Floor Services	06/30/2012
11	14	6721	William Tacker, Intech Floor Services	12/31/2011
12	15	6721	William Tacker, Intech Floor Services	12/31/2012
13	16	941	William Tacker, Intech Floor Services	06/30/2014, 12/31/2014, 03/31/2015, 06/30/2015, 09/30/2015, 12/31/2015, 03/31/2016

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2	17	940	William Tacker, Intech Floor Services	12/31/2010, 12/31/2012
3	18	941	William Tacker, Intech Floor Services	03/31/2006, 06/30/2006, 12/31/2012, 03/31/2013
4	19	6721	William Tacker, Intech Floor Services	12/31/2010
5				02/20/2019

6 Dkt. No. 32, at ¶¶ 22, 28, 33-38.

7 4. The Bank of New York Mellon as Trustee for CWABS, Inc. Asset-Backed
8 Certificates, Series 2007-2 (“Bank of New York Mellon Trust”) was named as a defendant in this
9 matter pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the Subject Property.

10 Dkt. No. 32, at 16.

11 5. The Bank of New York Mellon Trust has an interest in the Subject Property by
12 virtue of a Deed of Trust recorded with the King County Auditor on February 7, 2007. On or
13 about December 21, 2006, William A. Tacker, Jr. and Jami L. Tacker, executed a Deed of Trust,
14 and a Promissory Note borrowing \$486,000 and encumbering the Subject Property. The Bank of
15 New York Mellon Trust is the holder of the Promissory Note. The Deed of Trust was recorded in
16 the King County Property Records on February 7, 2007 as #20070207000545. The loan was used
17 to pay off a prior loan that William A. Tacker, Jr. and Jami L. Tacker obtained from Beneficial
18 Washington, Inc.

19 6. Accounts Receivable, Inc. was named as a defendant in this matter pursuant to 26
20 U.S.C. § 7403(b) because it may claim an interest in the Subject Property. Dkt. No. 32, at 10.
21 Accounts Receivable Inc. has an interest in the Subject Property by virtue of a Judgment against
22 Jami L. Tacker, in Case No. 12-2-19626-5-SEA in King County Superior Court. The Judgment
23

1 was recorded with the King County Auditor on June 20, 2012. The Judgment attached to Jami L.
2 Tacker's interest in the Subject Property.

3 7. King County was named as a defendant in this matter pursuant to 26 U.S.C. §
4 7403(b) because it may claim an interest in the Subject Property. Dkt. No. 32, at ¶ 18. King
5 County's interest in the Subject Property is for any unpaid real property taxes.

6 8. The parties hereby stipulate and agree that in the event the Court orders the sale of
7 the Subject Property, it will be sold free and clear of all the interests of the parties to this case.
8 The proposed Order of Foreclosure and Judicial Sale submitted by the United States shall
9 provide that the sale proceeds will be distributed as follows:

- 10 a. First to the United States to the extent of its costs and expenses of the sale;
- 11 b. Second, to the extent there is any unpaid amount owed to King County to which 26
12 U.S.C. § 6323(b)(6) applies, on the date of the sale of the Subject Property, such
13 amount will be pro-rated through the date of the sale confirmation, and distributed to
14 King County;
- 15 c. Third, to the Bank of New York Mellon Trust, by virtue of its Deed of Trust,
16 described in Paragraph 5, above;
- 17 d. Fourth, to the United States by virtue of its Notices of Federal Tax Liens described in
18 Paragraph 3, sections (1) – (3) and (7) – (10);
- 19 e. Fifth, to Accounts Receivable, Inc., by virtue of its Judgment against Jami L. Tacker.
20 The Judgment only attaches to Jami L. Tacker's interest in the Subject Property, and
21 does not attach to any interest of William A. Tacker, Jr. in the Subject Property;
- 22 f. Sixth, to the United States, by virtue of its Notices of Federal Tax Liens described in

1 Paragraph 3, sections (4) – (6) and (11) – (19).

2 9. If the affected parties cannot stipulate to the amounts of their liens, the parties
3 shall file written briefs setting forth their positions and the Court shall determine the amounts of
4 the liens.

5 10. The Parties agree to bear their own respective costs related to this litigation,
6 including any possible attorney's fees.

7
8 Respectfully submitted on 5th day of March, 2020.

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ORDER

The foregoing Stipulation between the United States; Accounts Receivable, Inc.; the Bank of New York Mellon as Trustee for CWABS, Inc. Asset-Backed Certificates, Series 2007-2; and King County is APPROVED.

IT IS SO ORDERED.

DATED this 6th day of March 2020.

Thomas S. Balle

Thomas S. Zilly
United States District Judge